

FILED: July 31, 2024

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 24-1714
(2839-23)

RYAN MACAULAY; ANDREA MACAULAY

Petitioners - Appellants

v.

COMMISSIONER OF INTERNAL REVENUE

Respondent - Appellee

This case has been opened in this court.

Originating Court	Tax Court, Internal Revenue Service
Originating Case Number	2839-23
Date Petition Filed:	07/29/2024
Petitioner(s)	Ryan Macaulay; Andrea Macaulay
Appellate Case Number	24-1714
Case Manager	Karen Stump 804-916-2704